



G. THOMAS SURTEES  
Commissioner

# State of Alabama Department of Revenue

([www.revenue.alabama.gov](http://www.revenue.alabama.gov))  
50 North Ripley Street  
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD  
Assistant Commissioner  
LEWIS A. EASTERLY  
Secretary

October 18, 2005

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and purchasing tangible personal property for use, storage, or consumption in the **Town of Lowndesboro**, Alabama (located in Lowndes County).

Pursuant to Sections 11-51-200, et seq., Code of Alabama 1975, and the Town of Lowndesboro Resolution 2005-11 and Ordinance No. 2005-11 adopted and approved by the Town Council on September 13, 2005, the Alabama Department of Revenue will begin collecting the new Town of Lowndesboro sales and use taxes which will become **effective November 1, 2005**.

The new sales and use tax rates for the Town of Lowndesboro are as shown below:

## Sales & Use Tax Rates:

General Rate. . . . .	2%
Admissions to places of amusement and entertainment . . . . .	2%
Retail Selling Price of food for human consumption sold through vending machines. . . . .	2%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products . . . . .	2%
Machines, parts, and attachments for machines used in manufacturing tangible personal property . . . . .	2%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers . . . . .	2%

The Law requires that the Town of Lowndesboro taxes be collected, reported and remitted in the same manner as the State Sales and Use Taxes. When you file and pay electronically, the Town of Lowndesboro sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amount and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at **[www.revenue.alabama.gov/salestax/efiling.html](http://www.revenue.alabama.gov/salestax/efiling.html)**, or through the telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9770.

Please direct all questions regarding the Town of Lowndesboro sales and use taxes to this office.

ALABAMA DEPARTMENT OF REVENUE  
Sales, Use & Business Tax Division  
P.O. Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1490 or 1-866-576-6531